

DISABLED VETERAN EXCLUSION

This program excludes the first forty-five thousand dollars (\$45,000) of the assessed value of a permanent residence (dwelling or mobile home) owned and occupied by a North Carolina Resident, who is either (1) Honorably Discharged Disabled Veteran or (2) Discharged Under Honorable Conditions (General Discharge) Disabled Veteran or (3) the surviving spouse, who has not remarried, of a qualifying Disabled Veteran.

A one time application for this program.

Who is Eligible?

- A permanent resident of Catawba County who is either (1) Honorably Discharged Disabled Veteran or (2) Discharged Under Honorable Conditions (General Discharge) Disabled Veteran or (3) the surviving spouse, who has not remarried, of a qualifying Disabled Veteran.
- A Disabled Veteran is a Veteran who either (1) has a 100% permanent and total disability that is service-connected **or** (2) receives benefits for specially adapted housing under 38 U.S.C. 2101.
- A Disabled Veteran who has a 100% permanent and total disability that is service-connected must provide a Veteran's Disability Certification Form (NCDVA-9). The certification form must state the appropriate disability level to qualify for the exclusion.

(continued)

- A Disabled Veteran who has received benefits for specially adapted housing under 38 U.S.C. 2101 must show acceptable proof from the VA of the benefits received under the program.

NOTE:

- A surviving spouse of a disabled veteran who has not remarried must provide proof that the deceased spouse met all the requirements at the time of death.
- **Your disability determination must be 100% permanent, total and service-connected.**



PROPERTY TAX RELIEF

North Carolina Law Provides Three Types Of Property Tax Relief for North Carolina Residents

Elderly or Disabled Exclusion

Circuit Breaker Property Tax Deferment

Disabled Veteran Exclusion

This Brochure outlines three (3) Property Tax Relief Programs, one of which you may qualify. You are encouraged to contact the Assessor's Office should you have any questions.

**CATAWBA COUNTY GOVERNMENT
CENTER**

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PO BOX 368

NEWTON, NC 28658

Cho Lor 828-465-8426

www.catawbacountync.gov/tax/forms.asp

2017

ELDERLY OR DISABLED

EXCLUSION

This program excludes from property taxes, the greater of twenty-five thousand dollars (\$25,000), or fifty percent (50%), of the assessed value of a permanent residence (dwelling or mobile home) and up to (1) acre of land owned and occupied by a qualifying owner.

**A one time application
for this program.**

Who is Eligible?

- A permanent resident of Catawba County, age 65 or older, with an income not exceeding \$29,500 for 2016.

Or

- A permanent resident of Catawba County, totally and permanently disabled, with an income not exceeding \$29,500 for 2016.

Application Process for the Three (3) Programs.

- There is one combined application form for the three (3) Property Tax Relief Programs. You must choose the program that applies to you.
- An application should be filed during the regular listing period (January 1-31), however it may be filed and accepted at any time up to June 1.

CIRCUIT BREAKER PROPERTY TAX DEFERMENT

This program allows taxes billed each year to be limited to a percentage of the qualifying owner's income. However, taxes in excess of the limitation are **deferred** and remain a **lien** on the property. The three most current years of **deferred taxes** prior to a disqualifying event will become due and payable, with interest, on the date of the disqualifying event.

Disqualifying events: 1. Death of owner. 2. Transfer of property. 3. Owner ceases to use property as a primary residence.

You must file a new application for this program each year.

Who is Eligible?

- A permanent resident of Catawba County, age 65 or older, with an income not exceeding \$44,250 for 2016 **and** who has owned and occupied their residence for at least the last five calendar years prior to January 1 of the year for which application is made.

Or

- A permanent resident of Catawba County, totally and permanently disabled, with an income not exceeding \$44,250 for 2016 **and** who has owned and occupied their residence for at least the last five calendar years prior to January 1 of the year for which application is made.

- Request an Application Form by:
 - ◊ Telephone
 - ◊ Visiting the Assessor's Office
 - ◊ Written Request
- You may view/print an application on Catawba County website after January 1.
www.catawbacountync.gov/tax/forms.asp

How the Circuit Breaker affects the property tax bill.

For an owner whose income amount for the calendar year 2016, does not exceed the income eligibility limit for the current tax year (for 2016; \$29,500), the owner's property tax bill will be limited to four percent (4%) of the owner's income.

For an owner whose income amount for the calendar year 2016, exceeds the income eligibility limit of \$29,500 but does not exceed 150% of the income eligibility limit, (for 2016; \$44,250), the owner's property tax bill will be limited to five percent (5%) of the owner's income.

- Circuit Breaker Property Tax Deferment limits taxes assessed to the permanent residence only.
- All owners must qualify and elect to defer taxes under this program.
- If your total income from all sources exceeds \$44,250, you are not eligible for this program.
- **Deferred taxes are a lien on your property.**